

# Why Confidentiality is Important?

- Taxpayers file personal and financial information with the New Mexico Taxation and Revenue Department with the understanding that it will be confidential for tax purposes only.
- Taxpayer privacy must be respected at all times.
- Gross receipts tax information could be used by others for purposes that could bring reputational or financial harm to the taxpayer.
- Public trust is the cornerstone for the success of all governmental agencies.

# Scenario Instructions

- The following slides contain scenarios to help explain the code and penalty provisions related to gross receipts tax information.
- After each scenario click on the correct answer. You will also receive feedback on your answer. On the feedback slide, click the "Go to the next scenario" button to begin the next scenario.
- To begin the first scenario click on the button below.



# Scenario One: Curiosity

While analyzing confidential taxpayer gross receipts tax information, a trusted coworker approaches you and asks you, what you are reviewing. You tell her, it is confidential and you can't talk about it. She says, "Oh you know me, I won't tell anyone. I am just curious."

Should you share any gross receipts tax information with this employee?

Yes

No

# Correct Answer

- Unless persons are authorized by agreement with the New Mexico Taxation and Revenue Department, they cannot confidential taxpayer gross receipts tax information.
- Authorized municipality and county officials or their employees are also prohibited from discussing the contents of confidential taxpayer information they have reviewed with an unauthorized individual.



Sorry, That is the wrong answer.

- Unless persons are authorized by agreement with the New Mexico Taxation and Revenue Department, they cannot confidential taxpayer gross receipts tax information.
- Authorized municipality or county officials or their employees are also prohibited from discussing the contents of confidential taxpayer information they have reviewed with an unauthorized individual.

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# Scenario Two: All in the Family

You are at home with your family watching television. A news reporter mentions that a historic local restaurant is for sale. One of your family members states, "I'll bet that restaurant makes a boat load of money. You reply, "Not according to the amount of gross receipts they are reporting to the State."

Have you violated the confidentiality provisions of Section 7-1-8 NMSA 19

Yes

No

# Correct Answer

- If authorized municipality and county officials or employees discuss confidential taxpayer information with unauthorized persons they are in violation of the confidentiality provision Section 7-1-8 NMSA 1978.
- If convicted the disclosing municipality official or employee could be subject to fines, imprisonment or both.

AFFIDAVIT

STATE OF NEW MEXICO            )  
  ) ss.  
COUNTY OF TAOS            )

I \_\_\_\_\_, do hereby swear or affirm herein and state as being true to the best of my knowledge and recollection as follows:

As a candidate to be an agent of the Village of Taos Ski Valley for the purpose of working directly with New Mexico Tax and revenue Department: to have a no conflict of fiduciary duty to the Village, never have been a party to threat or litigation against the Village, liability coverage hold harmless the Village for actions taken as an Agent of the Village.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature of Supervisor)

Date
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ATTEST: \_\_\_\_\_  
Ann Wooldridge, Village Clerk

TAOS SKI VALLEY, INC.,  
A New Mexico Corporation

Date: \_\_\_\_\_

By: \_\_\_\_\_